SONY

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May 23, 2008

Mr. David W. Hill FINNEGAN, HENDERSON, FARABOW, GARRETT & DUNNER, LLP 901 New York Avenue, NW Washington, DC 20001-4413 U. S. A.

Re: Patent Application in U.S.A. No.09/761416

Your Ref.: 09812.0156 Sony File: S01P0067US00

Dear Mr. David W. Hill

Thank you for your letter dated on March 26, 2008. We agree with your proposal. Please file a suitable document by the next due date.

If you have any comments or questions, please inform us before filing the response.

We appreciate your cooperation in this matter.

Very truly yours,

Fumihiko Moriya

Senior General Manager Intellectual Property Division

FM:MI:SH